

4868 BUSINESS RULES FOR TAX YEAR 2007

Version 2007v1.2

Rule Number	Rule Text	Error Category	Severity
F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.	Not on time	Reject
F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.	Not on time	Reject
F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.	Incorrect Data	Reject
F4868-004	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.	Missing Data	Reject
F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.	Duplicate Condition	Reject
FPYMT-040	Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.	Incorrect Data	Reject
FPYMT-041	The IRS Payment Record has an incorrect year in the "Requested Payment Date". Your payment has been processed using the current year.	Information Message	Alert
FPYMT-050	If IRS Payment Record is present, then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date but not more than 5 days prior to the received date, unless Form 4868 Line 8 checkbox or Line 9 checkbox is checked.	Incorrect Data	Reject
FPYMT-051	If IRS Payment Record is present and Form 4868 Line 8 checkbox or Line 9 checkbox is checked, then the "Requested Payment Date" in the IRS Payment Record must be on or before the extended due date but not more than 5 days prior to the received date.	Incorrect Data	Reject
FPYMT-052	If IRS Payment Record is present, then "Payment Amount" in the IRS Payment Record must be equal to Form 4868, Line 7 'TaxpayerIsPayingAmt'.	Data Mismatch	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject

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R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject
R0000-089	The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject
R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.	Incorrect Data	Reject
R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject
R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject
R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.	Incorrect Data	Reject
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-097	Tax Year in the Return Header must equal "2008" for processing year 2009 .	Incorrect Data	Reject
R0000-098	If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header.	Missing Data	Reject
R0000-099	If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, then PIN Type Code and Spouse Signature must have a value in the Return Header.	Missing Data	Reject
R0000-100	If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "E" unless Practitioner PIN has a value in the Return Header.	Incorrect Data	Reject
R0000-101	If IRS Payment Record or IRS ES Payment Record is present, and Practitioner PIN has a value in the Return Header, then Jurat Disclosure Code in the Return Header must have a value of "I".	Incorrect Data	Reject
R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject
R0000-522	If the PIN Type Code in the Return Header equals "O" and if the Primary Date of Birth in the Return Header has a value then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database	Database Validation Error	Reject
R0000-523	If the PIN Type Code in the Return Header equals "O" and if the Spouse Date of Birth in the Return Header has a value, then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database.	Database Validation Error	Reject
R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.	Database Validation Error	Reject
R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.	Database Validation Error	Reject
R0000-670	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "S", then the Practitioner PIN, Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary PIN Entered By, Primary Signature, Taxpayer Signature Date and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject

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R0000-671	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "S", and Spouse SSN in the Return Header has a value, then the Practitioner PIN, Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject
R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.	Database Validation Error	Reject
R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.	Database Validation Error	Reject
R0000-679	If the PIN Type Code in the Return Header equals "S" or "O", then the Primary Prior Year AGI or the Primary Prior Year PIN in the Return Header must match e-File database.	Incorrect Data	Reject
R0000-680	If the PIN Type Code in the Return Header equals "S" or "O" and Spouse SSN in the Return Header has a value, then Spouse Prior Year AGI or Spouse Prior Year PIN in the Return Header must match e-File database.	Incorrect Data	Reject
R0000-681	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "O", then Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary PIN Entered By, Primary Signature, Taxpayer Signature Date and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject
R0000-682	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "O", and Spouse SSN in the Return Header has a value, then Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject
R0000-697	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "P", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Taxpayer Signature Date and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject
R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "P", and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject
R0000-699	If the PIN Type Code in the Return Header equals "P", then the following must not be present in the Return Header : Primary Prior Year AGI, Primary Prior Year PIN, Spouse Prior Year AGI, Spouse Prior Year PIN.	Incorrect Data	Reject
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject And Stop
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject And Stop
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop

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X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to " http://www.irs.gov/efile " (xmlns= " http://www.irs.gov/efile "). The namespace prefix "efile" shall be bound to the namespace " http://www.irs.gov/efile " (xmlns:efile= " http://www.irs.gov/efile "). The namespace prefix "SOAP" shall be bound to the namespace " http://schemas.xmlsoap.org/soap/envelope/ " (xmlns:SOAP= " http://schemas.xmlsoap.org/soap/envelope/ ") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to " http://www.irs.gov/efile " (xmlns= " http://www.irs.gov/efile "). The namespace prefix "efile" shall be bound to the namespace " http://www.irs.gov/efile " (xmlns:efile= " http://www.irs.gov/efile ").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject And Stop
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject And Stop
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject And Stop
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject And Stop
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject And Stop
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject And Stop
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject
X0000-030	The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/").	Incorrect Data	Reject And Stop